TAXABLE YEAR California Adjustments — 2015 Nonresidents or Part-Year Residents

CA (540NR)

lm	portant: Attach this schedule behind L	ona	Form 540NR, Side	e 3 as a supportin	g California schedu	ıle.			Τ
	me(s) as shown on tax return	ong	TOTAL CITAL	o o ao a capportiri	g camerna conca	aio.	SSN or ITII	N	-
								_	
Da	rt I Residency Information. Complete all	lines	that annly to you an	d vour snouse/RNP fo	r tavahle vear 2015				-
	ring 2015:	111103	that apply to you am	a your spouse/IIDI To	n tuxubic your 2010.				_
	My California (CA) Residency (Check one)								
•	a Myself: Nonresident a Myself:	Pa	rt-Vaar Rasidant) Resident					
	b Spouse: Nonresident	_ I a	rt-Vaar Resident) Recident					
	b Spouse. S Nomestaem S	_ 1 a	it-ieai nesidelit 🥥	1163146111	Yourself			Spouse/RDP	
2	a I was domiciled in (enter two letter code, s	oo in	etructione)				•	0,000,00,000	_
_	b I was in the military and stationed in (ente			_			•		_
2	I became a CA resident (enter state of prior re		,	_			•		-
	I became a CA nonresident (enter new state of		·			·/	_		-
	I was a CA nonresident the entire year (enter		•			-/	<u></u>		_
	The number of days I spent in CA for any pur		·	_			•		-
	I owned a home/property in CA (enter Y for Y			_			O		-
			·	_			O ,	-	-
	Before 2015: I was a CA resident for the period	ou oi						//	=
	rt II Income Adjustment Schedule		Α	R	Li Li		D	E	_
360	ction A — income	(Federal Amounts (taxable amounts from	Subtractions See instructions	Additions See instructions		mounts CA Law	CA Amounts (income earned or	
			our federal tax return)	(difference between	(difference between	As If Yo	u Were a	received as a CA	
				CA & federal law)	CA & federal law)		esident col. B from	resident and income earned or received	
							dd col. C	from CA sources	
						to the	result)	as a nonresident)	
7	Wages, salaries, tips, etc. See instructions								_
	before making an entry in col. B or C	7			•	•		lacktriangle	
8	Taxable interest. (b)		•	•	•	•		O	
	Ordinary dividends. See instructions.	` /							
	(b) •	9(a)			•	•		•	
10	Taxable refunds, credits, or offsets of state	- (-)							
	and local income taxes1	0	•						
11	Alimony received. See instructions 1		•		•	(e)		•	_
	Business income or (loss)		•	•	<u>•</u>	(\odot	
	Capital gain or (loss). See instructions 1		•	•	•	•		•	
	Other gains or (losses)1		•	•	•	•		•	
	IRA distributions. See instructions.								
	(a) •1	5(b)			•	•		•	
16	Pensions and annuities. See	` '							
	instructions. (a) 1	6(b)			•	•		lacktriangle	
17	Rental real estate, royalties, partnerships,	` '							
	S corporations, trusts, etc1	17	•	•	•	•		lacktriangle	
18	Farm income or (loss)		•	•	•	•		•	
	Unemployment compensation		•	•					
		O(b)	•	•					
21	Other income.	` ,							
	a California lottery winnings			_a ●	a				
	b Disaster loss deduction from FTB 3805V			b o	b				
	c Federal NOL (Form 1040, line 21)			C	c •				
		21	•	d (•)	d	21 💿		21 💿	
	e NOL from FTB 3805D, FTB 3805Z,	-	`] -		🖰			_
	FTB 3806, FTB 3807, or FTB 3809			e <u>•</u>	е				
	f Other (describe):				f 💿				
					- 5				
22	a Total: Combine line 7 through line 21					1			_
_	in each column. Continue to Side 2	22a	•	•	•	•		•	
				·					

ect	ome Adjustment Schedule	Α	В	C	D	E
	tion B — Adjustments to Income	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22	b Enter totals from Side 1, line 22a,					
	col. A through col. E	•	•	•	•	O
3	Educator expenses 23	•	•			
4	Certain business expenses of reservists,					
	performing artists, and fee-basis					
	government officials	•	•	•	•	O
5	Health savings account deduction 25	•	•			
6	Moving expenses	•			•	\odot
7	Deductible part of self-employment tax 27	•			•	lacktriangle
8	Self-employed SEP, SIMPLE, and					
	qualified plans	•			•	•
9	Self-employed health insurance deduction $$. 29	•			•	•
0	Penalty on early withdrawal of savings 30	•			•	•
	Alimony paid. b Enter recipient's:					
	SSN •					
	Last name . 31a	•		•	•	\odot
2	IRA deduction	•			•	\odot
3	Student loan interest deduction	•		•	•	\odot
4	Tuition and fees	•	•			
5	Domestic production activities deduction 35	•	•			
	Add line 23 through line 35 in each column,					
	A through E	•	•	•	•	\odot
7	Total. Subtract line 36 from line 22b in					
			•	•	•	(•)
	each column, A through E. See instructions 37					
	each column, A through E. See instructions 37 rt III Adjustments to Federal Itemized Deduct					
Pai	rt III Adjustments to Federal Itemized Deduct	ions				
Pai	rt III Adjustments to Federal Itemized Deduct Federal Itemized Deductions. Enter the amount	ions from federal Schedule	A (Form 1040), lines	4, 9, 15, 19, 20, 27, a	and 28	
Pai 8	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13,	from federal Schedule and 14)	A (Form 1040), lines	4, 9, 15, 19, 20, 27, 3	and 28	
Pai 8	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lines 1, 5, 6, 13, Enter total Office A (Form 1040), lines 1, 5, 6, 6, 13, Enter total Office A (Form 1040), lines 1, 5, 6, 6, 13, Enter total Office A (Form 1040), lines 1, 5, 6, 6, 13, Enter total Office A (Form 1040), lines 1, 5, 6, 6, 13, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6,	from federal Schedule and 14) e 5 (State Disability In	A (Form 1040), lines	4, 9, 15, 19, 20, 27, a	and 28 • 38_	
9 8	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lin or General Sales Tax), and line 8 (foreign taxes of	from federal Schedule and 14)e 5 (State Disability In nly) (or Schedule A (Fo	A (Form 1040), linessurance, and state an	4, 9, 15, 19, 20, 27, a	and 28 • 38_	
9 0	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lin or General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)e 5 (State Disability In nly) (or Schedule A (Fo	A (Form 1040), lines surance, and state an orm 1040NR), line 1)	4, 9, 15, 19, 20, 27, and local income tax, See instructions	and 28 • 38 • 39 • 40_	
9 0	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14) e 5 (State Disability In nly) (or Schedule A (Fo	A (Form 1040), lines surance, and state an orm 1040NR), line 1)	d local income tax, See instructions	and 28 38	
9 9 9 10	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)e 5 (State Disability In nly) (or Schedule A (Fosses. See instructions.	A (Form 1040), lines surance, and state an orm 1040NR), line 1).	4, 9, 15, 19, 20, 27, and local income tax, See instructions.	and 28 38	
9 0 1 2	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14) e 5 (State Disability In nly) (or Schedule A (Fo	A (Form 1040), lines surance, and state an orm 1040NR), line 1). Specify	4, 9, 15, 19, 20, 27, and local income tax, . See instructions	and 28 38	
9 0 1 2	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lin or General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14) e 5 (State Disability In nly) (or Schedule A (Fo	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	4, 9, 15, 19, 20, 27, and local income tax,See instructions	and 28 38	
9 0 1 2	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), lin or General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1). Specify	d local income tax, See instructions bur filing status? 6 3	and 28 38	
9 0 1 2	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1). Specify	d local income tax, See instructions bur filing status? 6 3	and 28 38	
9 0 1 2	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14) e 5 (State Disability In nly) (or Schedule A (Fo	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	d local income tax, See instructions cur filing status? 6 3	and 28	
9 0 1 2 3	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	d local income tax, . See instructions	and 28	
9 0 1 2 3	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	d local income tax, . See instructions	and 28	
9 0 1 2 3	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), line or General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38 Other adjustments including California lottery los Combine line 40 and line 41 Is your federal AGI (Long Form 540NR, line 13) Single or married/RDP filing separately Head of household Married/RDP filing jointly or qualifying No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Workshe Enter the larger of the amount on line 43 or your IV California Taxable Income	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1). Specify	d local income tax, See instructions bur filing status? 6 3 7	and 28	
9 0 1 2 3	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), line or General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1). Specify	d local income tax, See instructions cur filing status? 6 3 7	and 28	
9 9 9 10 11 12 13	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	d local income tax, See instructions cur filing status? 6 3 7	and 28	
9 9 9 10 11 12 13	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14) e 5 (State Disability In nly) (or Schedule A (Formation Schedule A (Formati	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	d local income tax, See instructions pur filing status? 6 3 7 NR), line 43	and 28	
9 0 1 2 3 4 2 5 6	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	d local income tax, See instructions pur filing status? 6 3 7 NR), line 43	and 28	
9 10 11 12 13 15 16 17	Federal Itemized Deductions. Enter the amount (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, Enter total of federal Schedule A (Form 1040), linor General Sales Tax), and line 8 (foreign taxes of Subtract line 39 from line 38	from federal Schedule and 14)	A (Form 1040), lines surance, and state an orm 1040NR), line 1) Specify	4, 9, 15, 19, 20, 27, and local income tax, see instructions bur filing status? 6 3 7 NR), line 43	and 28	